

IRM PROCEDURAL UPDATE

DATE: 04/01/2016

NUMBER: WI-21-0416-0655

SUBJECT: Revised Capability of TCIS; Added Fiscal Service "B" Code

AFFECTED IRM(s)/SUBSECTION(s): 21.4.2

CHANGE(s):

IRM 21.4.2.4.17(2) - Corrected "claim" on a check to a "copy" of a check.

2. TCIS will allow the capability of initiating a request for a copy of a check within 7 years of issuance, or a refund claim no later than the 15th day of the 14th month from the refund date, if you have the appropriate access.

Exhibit 21.4.2-4 - Added the "B" code to the conversion table.

(1) IDRS CC CHKCL programming converts most types of Non-receipt Codes input on the IDRS terminal into different Stop Reason Codes used by BFS (formerly FMS) for their processing. The only code not converted is "D", which BFS uses to designate all IRS claims other than substitute checks.

NOTE: Non-receipt Code "F" should **not** be input on CC CHKCL.

INPUT CC CHKCL	CONDITIONS	GENERATED AT BFS	RESULTING ACTION
" C"	<ol style="list-style-type: none">1. No indication of non-receipt, loss, theft, or other indication of claim being filed.2. Ordinary photocopy will not satisfy requirements of requestor.	" L"	Used mostly by Criminal Investigation Division (CID) and some taxpayers for spousal disputes in court. Certified copy of paid refund check.
" D"	Claim on destroyed check unendorsed.	" D"	No "P-" Freeze set.
" E"	Taxpayer received and endorsed check, then it	" D"	No "P-" Freeze set.

	was lost, stolen, or destroyed.		
" H"	Non-receipt, destroyed, lost, or stolen and unendorsed. No automatic reissuance of refund.	" D"	"P-" Freeze Set.
" L"	Taxpayer received and lost check without endorsing it.	" D"	No "P-" Freeze set.
" N"	Taxpayer did not receive check.	" D"	No "P-" Freeze set.
" N"	Taxpayer did not receive direct deposit	"B"	No P- Freeze set.
" P"	Photocopy of check needed for administrative purposes or to resolve taxpayer conflicts or Limited Payability (LP).	" K"	Photocopy of check only.
" S"	Taxpayer received check and it was stolen without being endorsed by the taxpayer.	" D"	No "P-" Freeze set
" X"	Endorsed check; no automatic reissuance of refund.	" D"	"P-" Freeze Set.